

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

<u>Community Services Fund</u>	This fund is used to account for the community services block grant and Section 8 housing programs.
<u>Community Revitalization Fund</u>	This fund is used to account for tax sharing revenues and community development block grants that are used to fund and sustain the County's redevelopment activities.
<u>Special Aviation Fund</u>	This fund is used to account for federal airport and other revenues and expenditures for the provision of capital improvements and equipment maintenance at the Blue Canyon Airport.
<u>Gold Country Tourism and Promotions</u>	This fund is used to account for transient occupancy taxes and other revenues collected on the western slope of the Sierra Nevada Mountains within Placer County and their expenditure to encourage tourism and business development in that area.
<u>Fish and Game Fund</u>	This fund is used to account for fines and forfeitures received under Section 13003 of the Fish and Game Code and their expenditure for the propagation and conservation of fish and wildlife.
<u>Lake Tahoe Tourism and Promotions</u>	This fund is used to account for taxes and other revenues collected in the North Lake Tahoe area and their expenditure to fund marketing, promotions, visitor services, public improvements and infrastructure projects in the North Lake Tahoe area.
<u>Open Space Fund</u>	This fund is used to account for revenues and expenditures used to implement strategies to preserve land resources, and further open space and natural resource goals of Placer County.
<u>County Library Fund</u>	This fund is used to account for taxes and other revenues collected throughout the County, excluding the cities of Roseville and Lincoln, which are restricted to fund the operation of libraries within those areas.
<u>Fire Control Fund</u>	This fund is used to account for revenues and expenditures of funds earmarked for fire protection services in the unincorporated areas of the County.

NONMAJOR GOVERNMENTAL FUNDS (Continued)

Special Revenue Funds (Continued)

Lighting Districts Fund

This fund is used to account for taxes, assessments and other revenues collected in specific areas of the County, which are restricted to fund street lighting in the unincorporated areas of the County.

County Service Areas Fund

This fund is used to account for taxes, assessments and other revenues collected in specific areas of the County which are restricted to fund a County Service Area which provides services such as landscaping, flood control, parks and recreation, and drainage or to pay down debt incurred for public improvements in specific service areas of County-governed Special Districts.

Redevelopment Agency Housing Fund

This fund is used to account for tax sharing revenues and other revenues used to fund the County's redevelopment activities.

IHSS Public Authority

This fund was established to account for the activities provided by the In-Home Support Services (IHSS) Public Authority.

Capital Projects Fund

Redevelopment Agency Economic Development Fund

This fund was established to account for resources used for acquisition and construction of major capital facilities within County redevelopment areas

Capital Projects Securitization Fund

This fund was established to account for the financial resources resulting from the sale of the County's rights to future tobacco settlement payments. Use of the funds is restricted to the acquisition and construction of specific major capital facilities.

Parks Dedication

This fund is used to account for developer fees which are used to build parks in the County.

Debt Service Fund

Certificates of Participation Fund

This fund is used to account for accumulation of resources for, and payment of, principal and interest on the County's outstanding 1998 Administration and Emergency Services Building Refinancing – Certificates of Participation and the 1997 – Juvenile Detention Facilities – Certificates of Participation. Amounts are transferred into this fund from the various funding sources before payments are made.

Placer County Public Financing Authority

This fund is used to account for the accumulation of resources for, and payment of, principal and interest on the 2006 Certificates of Participation.

NONMAJOR GOVERNMENTAL FUNDS (Continued)

Gold Country Settlement Corporation

This fund is used to account for the activity associated with the Series 2006 Tobacco Settlement Asset-Backed Bonds issued by the Corporation to securitize future tobacco settlement receipts.

Permanent Fund

Tahoe City Endowment Fund

This fund is used to account for resources that are held by the County which are legally restricted to the extent that only earnings may be used for purposes that support Tahoe City programs.